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**IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION**

RICO TSE,  
Plaintiff,  
v.  
UNITED STATES OF AMERICA,  
Defendant.

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NO. C-06-2412-MJJ

STIPULATION AND ORDER  
TRANSFERRING CASE TO  
CENTRAL DISTRICT OF  
CALIFORNIA

GRANTED

IT IS HEREBY AGREED AND STIPULATED by the parties, through their respective counsel of record, as follows:

1. This is an action against the United States under 28 U.S.C. § 1346(a)(1) for the recovery of a penalty alleged to have been excessive or wrongfully collected under the internal-revenue laws.

2. Any civil action in district court against the United States under 28 U.S.C. § 1346(a) may only be prosecuted in the judicial district where the plaintiff resides. 28 U.S.C. § 1402(a)(1).

3. Plaintiff Rico Tse resides at 1618 Sekio Avenue, Rowland Heights, California 91748, which is within the Central District of California.

4. The parties, therefore, agree and stipulate that venue is improper in the Northern District of California and that this case should be transferred to the Central District of California pursuant to 28 U.S.C. § 1406(a).

## THE SCHINNER LAW GROUP

Dated: July 21, 2006

/s/ Edward Sarti  
EDWARD SARTI  
Attorneys for Plaintiff Rico Tse

KEVIN V. RYAN  
United States Attorney

Dated: July 21, 2006

/s/ David L. Denier  
DAVID L. DENIER  
Assistant United States Attorney  
Tax Division  
Attorneys for United States of America

## ORDER

Pursuant to the Stipulation of the parties and 28 U.S.C. §§ 1402(a)(1) and 1406(a), and for good cause shown, this case is hereby ordered to be transferred to the Central District of California.

Dated: 7/28/2006

*Martin J. Jenkins*  
MARTIN J. JENKINS  
UNITED STATES DISTRICT JUDGE